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HOUSE OF REPRESENTATIVES
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Opinion Committee

Ben Campbell, Chairman
Roberto, Gutierrez, Vice Chairman

MBJ

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February 4, 1993

Madeleine Johnson
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Opinion Committee
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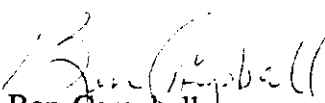
RQ-497

Dear Ms. Johnson:

I would like to request a formal ruling on fuel tax exemption status. If school districts purchase fuel for school bus operations, they are exempt from paying this tax. It is believed that if an agreement is structured with school districts that are bids, minus the fuel cost, the districts can then supply the fuel minus the tax. If school districts must pay the tax, then it is just a pass thru cost to the district.

Should you have any further questions, please feel free to contact me at 463-0478.

Sincerely,


Ben Campbell
Chairman

BC/ap